

**Clerk's Office Guidance**  
**Re: Tax Return Information Filed with the Court**  
**Under 11 U.S.C. § 521**

**Electronically Filing Tax Return Information With the Court**

Pursuant to U.S.C. § 521, tax returns, tax information and/or abstracts are only to be filed with the court upon request (made by the court, U.S. Trustee, case trustee or a party in interest). If requested to file tax information with the court, electronic filing users of the Iowa Northern CM/ECF system should:

- **Redact All Personal Identifying Information from tax documentation prior to scanning.** The following information should be redacted prior to filing: Social Security numbers (only display last four digits); Names of minor children (only the child(ren)'s initials should appear); Dates of birth (only the year should appear); and Financial account numbers (only the last four digits should appear). Court employees are not responsible for redacting any of the personal identifying information. The responsibility for redacting personal identifiers rests solely with the debtor.
- **Select the *Tax Documents* Docket Event from the "Other" Menu and attach the PDF file of the requested tax information.** The "Tax Documents" event limits access to the filed tax information to those users assigned "court" logins (*i.e.*, judicial officers and court employees). All other users (including PACER users) will be limited to viewing a docket event on the docket report indicating that tax information has been filed. These other users will not be able to open and view the tax information.  
**Reminder: Scanned PDF attachments may not exceed 40 pages each. If Tax return is more than 40 pages, multiple attachments to the docket entry will be necessary.**

**Requesting Access to Tax Information Filed with the Court**

Prior to requesting access to tax information filed with the court pursuant to 11 U.S.C. § 521(f), the requesting party must first ensure that tax information has indeed been filed by the debtor and is part of the court record. In the absence of a "Tax Documents" entry on the docket, the requestor must file a two-part motion, first requesting that the debtor be ordered to file tax documents with the court, and second requesting access to said documents once filed. If the desired "Tax Documents" are already on file with the court, the requestor must simply file a motion for access to tax documents. In either scenario, the motion for access should include:

- a description of the movant's status in the case, to allow the court to ascertain whether the movant may properly be given access to the requested tax information;
- a description of the specific tax information sought;
- a statement indicating that the information cannot be obtained by the movant from any other sources; and
- a statement showing a demonstrated need for the tax information.

Orders issued by this court granting a motion for access to tax information shall include language advising the movant that the tax information obtained is confidential and shall condition dissemination of the tax information as appropriate under the circumstances of the particular case. The order may also state that sanctions may be imposed for improper use, disclosure, or dissemination of the tax information.

**Access to tax information when a motion for access has been granted.**

In an attempt to safeguard any personal/private information captured in tax documentation filed with the court, the Iowa Northern Bankruptcy Clerk's Office has identified a single procedure for transmitting tax information to the movant, once access has been granted.

**Provision of Tax Information to both Electronic Filers and Conventional Filers -**

- **Tax Return Documentation/Information Currently on File with Court** - Upon entry of the order granting access to tax information, the Clerk's Office shall docket the "Provision of Tax Information" docket entry and will mail the requested tax document(s) to the movant via U.S. Mail. The per page fee for reproducing any record or paper as defined in the Miscellaneous Fee Schedule shall apply.
- **Tax Return Documentation/Information Not Currently on File with Court** - The calculation of fees owing, the "Provision of Tax Information" docket entry, and the associated U.S. Mailing (tax documentation) will be generated/performed upon receipt of tax information from debtor.